

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="padding: 5px;"> CITY OF <u>Sheldon</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207100800000 City Clerk 416 9th Street, PO Box 276 Sheldon, IA 51201 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,489,135		1,489,135	1,521,648
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,489,135		1,489,135	1,521,648
Delinquent property taxes	0		0	
TIF revenues	2,108,134		2,108,134	2,155,023
Other city taxes	825,700	0	825,700	732,230
Licenses and permits	12,180	0	12,180	15,453
Use of money and property	93,028	4,535	97,563	102,278
Intergovernmental	1,085,089	0	1,085,089	891,287
Charges for fees and service	399,856	1,719,456	2,119,312	2,177,511
Special assessments	26,470	0	26,470	14,030
Miscellaneous	938,688	839,858	1,778,546	1,672,844
Other financing sources	1,597,324	564,431	2,161,755	2,703,992
Total revenues and other sources	8,575,604	3,128,280	11,703,884	11,986,296
Expenditures and Other Financing Uses				
Public safety	1,211,301	0	1,211,301	1,333,870
Public works	945,829	0	945,829	1,190,703
Health and social services	10,000	0	10,000	10,000
Culture and recreation	487,847	0	487,847	577,711
Community and economic development	456,390	0	456,390	473,187
General government	449,858	0	449,858	460,560
Debt service	1,171,193	0	1,171,193	1,171,693
Capital projects	1,071,873	0	1,071,873	1,164,500
Total governmental activities expenditures	5,804,291	0	5,804,291	6,382,224
Business type activities	0	2,740,525	2,740,525	2,802,494
Total ALL expenditures	5,804,291	2,740,525	8,544,816	9,184,718
Other financing uses, including transfers out	1,899,118	235,034	2,134,152	2,676,992
Total ALL expenditures/And other financing uses	7,703,409	2,975,559	10,678,968	11,861,710
Excess revenues and other sources over (Under) Expenditures/And other financing uses	872,195	152,721	1,024,916	124,586
Beginning fund balance July 1, 2015	2,895,307	1,591,847	4,487,154	3,747,022
Ending fund balance June 30, 2016	3,767,502	1,744,568	5,512,070	3,871,608
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt		\$ 1,163,008	Other long-term debt	
Revenue debt		\$ 910,133	Short-term debt	
TIF Revenue debt		\$ 5,363,220	General obligation debt limit	
			\$ 13,811,883	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number
Signature of Mayor or other City official (Name and Title)				Date signed
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF Sheldon						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	889,754	371,694		227,687			1,489,135			1,489,135	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	889,754	371,694		227,687	0		1,489,135		T01	1,489,135	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	889,754	371,694		227,687	0	0	1,489,135			1,489,135	6
7	TIF revenues			2,108,134				2,108,134		T01	2,108,134	7
8	Other city taxes											
9	Utility tax replacement excise taxes	27,064	11,328		4,383			42,775		T15	42,775	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	135,084						135,084		T19	135,084	13
15	Other local option taxes	41,353	606,488					647,841		T09	647,841	14
16	TOTAL OTHER CITY TAXES	203,501	617,816	0	4,383	0	0	825,700	0		825,700	15
17	Section B - LICENSES AND PERMITS	12,180						12,180		T29	12,180	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	2,022	1,273	1,739		1,061		6,095	4,535	U20	10,630	18
20	Rents and royalties	83,333						83,333		U40	83,333	19
21	Other miscellaneous use of money and property	3,600						3,600		U20	3,600	20
22	TOTAL USE OF MONEY AND PROPERTY	88,955	1,273	1,739	0	1,061	0	93,028	4,535		97,563	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	33,503						33,503		B89	33,503	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	33,503	0	0	0	0	0	33,503	0		33,503	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		641,129					641,129		C46	641,129	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,242						3,242		C89	3,242	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority					29,132		29,132		C89	29,132	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	79,933	33,455	212,502	21,780			347,670		C89	347,670	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	83,175	674,584	212,502	21,780	29,132	0	1,021,173	0		1,021,173	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	6,500						6,500			6,500	63				
64	Library service							0		D89	0	64				
65	Township contributions	17,175						17,175		D89	17,175	65				
66	Fire/EMT service							0		D89	0	66				
67	Seizure		1,738					1,738		D89	1,738	67				
68	Gift Received		5,000					5,000			5,000	68				
69								0			0	69				
70	Total local grants and reimbursements	23,675	6,738	0	0	0	0	30,413	0		30,413	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	140,353	681,322	212,502	21,780	29,132	0	1,085,089	0		1,085,089	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	966,603	A91	966,603	73				
74	Sewer							0	752,853	A80	752,853	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	32,563						32,563		A81	32,563	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,195						1,195		A89	1,195	92				
93	Ambulance charges	268,233						268,233		A89	268,233	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	16,700						16,700		A03	16,700	98				
99	Library charges	2,595						2,595		A89	2,595	99				
100	Park, recreation, and cultural charges	78,570						78,570		A61	78,570	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	399,856	0	0	0	0	0	399,856	1,719,456		2,119,312	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	26,470						26,470		U01	26,470	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	51,644						51,644		U99	51,644	108				
109	Deposits and sales/fuel tax refunds	10,603						10,603	23,160	U99	33,763	109				
110	Sale of property and merchandise	20,268						20,268		U11	20,268	110				
111	Fines	6,987						6,987		U30	6,987	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	430,731				141,710		572,441			572,441	114				
115	Miscellaneous	14,055				262,690		276,745			276,745	115				
116	Cafeteria							0	11,774		11,774	116				
117	Insurance Reimbursement							0	804,924		804,924	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	534,288	0	0	0	404,400	0	938,688	839,858		1,778,546	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,295,357	1,672,105	2,322,375	253,850	434,593	0	6,978,280	2,563,849		9,542,129	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales					27,603		27,603		NR	27,603	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	119,473	244,228		32,428	15,000		411,129	564,431		975,560	127		
128	Internal TIF loans and transfers in				1,158,592			1,158,592			1,158,592	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	119,473	244,228	0	1,191,020	42,603	0	1,597,324	564,431		2,161,755	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,414,830	1,916,333	2,322,375	1,444,870	477,196	0	8,575,604	3,128,280		11,703,884	132		
133												133		
134	Beginning fund balance July 1, 2015	978,944	851,519	572,448	29,048	463,348		2,895,307	1,591,847		4,487,154	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,393,774	2,767,852	2,894,823	1,473,918	940,544	0	11,470,911	4,720,127		16,191,038	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Sheldon						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	452,873	235,758					688,631		E62	688,631	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	20,286	1,857					22,143		E89	22,143	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	95,675	10,716					106,391		E24	106,391	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	354,338	9,462					363,800		E32	363,800	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	24,083	3,771					27,854		E66	27,854	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	2,482						2,482		E32	2,482	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	949,737	261,564		0	0	0	1,211,301			1,211,301	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		666,058					666,058		E44	666,058	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	104,479	25,000					129,479		E44	129,479	48
49	Traffic control safety — Current operation		2,068					2,068		E44	2,068	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,897					6,897		E44	6,897	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	75,353						75,353		E01	75,353	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	65,974						65,974		F01	65,974	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	245,806	700,023		0	0	0	945,829			945,829	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		10,000					10,000		E79	10,000	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	10,000				0	10,000			10,000	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	139,985	23,569					163,554		E52	163,554	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	5,333						5,333		E61	5,333	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	52,113	3,355					55,468		E61	55,468	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	97,324	36,779					134,103		E61	134,103	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	12,274	160					12,434		E03	12,434	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	86,111	4,622					90,733		E61	90,733	135
136	Other culture and recreation	26,222						26,222		E61	26,222	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	419,362	68,485		0	0	0	487,847			487,847	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	201,258	81,820	35,811				318,889		E89	318,889	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,699						2,699		E29	2,699	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			134,802				134,802		E89	134,802	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	203,957	81,820	170,613	0	0	0	456,390			456,390	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,245	927					11,172		E29	11,172	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	56,438	23,311					79,749		E23	79,749	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,632						4,632		E89	4,632	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,957						8,957		E25	8,957	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	221,865						221,865		E31	221,865	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		123,483					123,483		E89	123,483	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	302,137	147,721	0	0	0	0	449,858			449,858	176
177	Section G — DEBT SERVICE				1,171,193			1,171,193			1,171,193	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,171,193	0	0	1,171,193			1,171,193	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sports Complex		253,976					253,976			253,976	184
185	Events Center Preliminary & Runger Addition					802,680		802,680			802,680	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	253,976			802,680	0	1,056,656			1,056,656	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Amending Urban Renewal Plan & Storefront Program			15,217				15,217			15,217	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	15,217	0	0	0	15,217			15,217	192
193	TOTAL CAPITAL PROJECTS	0	253,976	15,217	0	802,680	0	1,071,873			1,071,873	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,120,999	1,523,589	185,830	1,171,193	802,680	0	5,804,291			5,804,291	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							711,226	E91		711,226	198
199	Purchase of land and equipment								G91		0	199
200	Construction							91,501	F91		91,501	200
201	Sewer and sewage disposal — Current operation							641,593	E80		641,593	201
202	Purchase of land and equipment							82,240	G80		82,240	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Sheldon		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation										E89	0	238
239	Purchase of land and equipment										G89	0	239
240	Construction										F89	0	240
241													241
242	Enterprise Debt Service									421,445		421,445	242
243	Enterprise Capital Projects											0	243
244	Enterprise TIF Capital Projects											0	244
245	Internal service funds — Specify												245
246	Self Insurance & Cafeteria									792,520		792,520	246
247												0	247
248												0	248
249												0	249
250												0	250
251	TOTAL BUSINESS TYPE ACTIVITIES									2,740,525		2,740,525	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,120,999	1,523,589	185,830	1,171,193	802,680	0	5,804,291	2,740,525		8,544,816	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out	88,268	387,834		264,424			740,526	235,034		975,560	255	
256	Internal TIF loans/repayments and transfers out			1,158,592				1,158,592			1,158,592	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	88,268	387,834	1,158,592	264,424	0	0	1,899,118	235,034		2,134,152	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,209,267	1,911,423	1,344,422	1,435,617	802,680	0	7,703,409	2,975,559		10,678,968	259	
260													260
261	Ending fund balance June 30, 2016:												261
262	Governmental:												262
263	Nonspendable							0			0	263	
264	Restricted		792,751	1,550,401	38,301	137,864		2,519,317			2,519,317	264	
265	Committed	419,120						419,120			419,120	265	
266	Assigned	656,100						656,100			656,100	266	
267	Unassigned	109,287	63,678					172,965			172,965	267	
268	Total Governmental	1,184,507	856,429	1,550,401	38,301	137,864	0	3,767,502			3,767,502	268	
269	Proprietary								1,744,568		1,744,568	269	
270	Total ending fund balance June 30, 2016	1,184,507	856,429	1,550,401	38,301	137,864	0	3,767,502	1,744,568		5,512,070	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,393,774	2,767,852	2,894,823	1,473,918	940,544	0	11,470,911	4,720,127		16,191,038	271	
272													272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Sheldon Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z000 \$		1,754,183	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$ 1,040,096	29U \$	39U \$ 129,963	49U \$	49U \$	49U \$ 910,133	49U \$	I91 \$ 24,897	
2. Sewer utility	19U 262,000	29U	39U 262,000	49U	49U	49U	49U	I89 4,585	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2011 CIP	19U 2,245,000	29U	39U 340,000	49U	49U 1,905,000	49U	49U	I89 82,285	
10. 2013 CIP TIF & GO CIP	19U 4,705,001	29U	39U 510,000	49U 736,780	49U 3,458,220	49U	49U	I89 54,560	
11. 07/08 GO CIP	19U 420,000	29U	39U 135,000	49U 285,000	49U	49U	49U	I89 14,920	
12. AIRPORT LOAN	19U 165,781	29U	39U 24,553	49U 141,228	49U	49U	49U	I89 7,875	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	8,837,878	0	1,401,516	1,163,008	5,363,220	910,133	0	189,122	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
		\$	276,237,658
		x .05 = \$ 13,811,883	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 38,300	\$ 137,862	5,335,908		5,512,070
REMARKS					V98